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STATUTORY INSTRUMENTS

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**2007 No. 2401**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 7) Regulations 2007**

<i>Made</i>	- - - -	<i>14th August 2007</i>
<i>Laid before Parliament</i>		<i>15th August 2007</i>
<i>Coming into force</i>	- -	<i>5th September 2007</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 3(2) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and section 3(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>.

The Secretary of State and the Department for Social Development concur in the making of these Regulations.

**Citation, commencement and effect**

**1. These Regulations—**

- (a) may be cited as the Social Security (Contributions) (Amendment No. 7) Regulations 2007 and shall come into force on 5th September 2007; and
- (b) shall have effect in relation to payments of earnings made on or after 5th September 2007 in respect of the academic year beginning on 1st September 2007 and subsequent academic years.

**Amendment of the Social Security (Contributions) Regulations 2001**

**2.** In Part 7 of Schedule 3 to the Social Security (Contributions) Regulations 2001<sup>(3)</sup>, (payments in respect of training and similar courses disregarded in the computation of employed earner's earnings), for “£15,000” in paragraph 12(6) substitute “£15,480”.

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(1) 1992 c. 4. Section 3(2) was relevantly amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). The functions of the Department of Health and Social Services for Northern Ireland were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

(3) S.I. 2001/1004; paragraph 12 was inserted by regulation 4 of S.I. 2005/728. Sub-paragraph (9) of paragraph 12 defines “academic year” as meaning 1st September to 31 August. There are other amending instruments but none is relevant.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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14th August 2007

*Claire Ward*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

The Secretary of State concurs.  
Signed by authority of the Secretary of State for Work and Pensions

10th August 2007

*James Plaskitt*  
Parliamentary Under-Secretary of State  
Department for Work and Pensions

The Department for Social Development concurs.  
The Official Seal of the Department is affixed on 10th August 2007



*John O'Neill*  
A Senior Officer of the Department for Social  
Development

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001.

Regulation 1 provides for the citation, commencement and effect of these Regulations.

Regulation 2 increases the financial limit above which earnings paid to employees in connection with their undertaking full-time education do not qualify to be disregarded in calculating earnings for the purpose of earnings-related contributions.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.